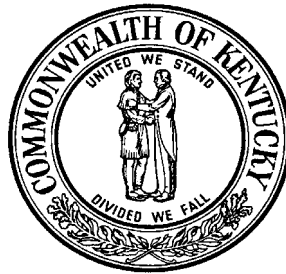


**LETTER FROM THE AUDITOR OF PUBLIC ACCOUNTS  
DEPARTMENT OF PERSONNEL**

**In Reference to the Statewide Single Audit  
of the Commonwealth of Kentucky**

**For the Year Ended June 30, 2003**



**CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS  
[www.kyauditor.net](http://www.kyauditor.net)**

**105 SEA HERO ROAD, SUITE 2  
FRANKFORT, KY 40601-5404  
TELEPHONE (502) 573-0050  
FACSIMILE (502) 573-0067**



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CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

Robert Ramsey, Sr., Commissioner  
Department of Personnel

**MANAGEMENT LETTER**

Pursuant to KRS 43.090 (1), which states, "[i]mmediately upon completion of each audit and investigation, except those provided for in KRS 43.070, the Auditor shall prepare a report of his findings and recommendations," we are providing this letter to the Department of Personnel to comply with KRS 43.090.

The work completed on the Department of Personnel is part of the overall opinions included in the audit of the Commonwealth of Kentucky's Comprehensive Annual Financial Report (CAFR) and Statewide Single Audit. Findings and recommendations for agencies, if applicable, audited as part of the CAFR and Single Audit can be found in the Statewide Single Audit Report. This report can be obtained on our website at [www.kyauditor.net](http://www.kyauditor.net).

Included in the Department of Personnel's letter are the following:

- ◆ Acronym List
- ◆ Summary Schedule of Prior Year Findings

Thank you for the cooperation shown our audit staff during the course of your audit. If you have any questions, please contact David Pitts, Audit Manager, at (502) 573-0050 or email at [David.Pitts@auditor.ky.gov](mailto:David.Pitts@auditor.ky.gov), or me.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen".

Crit Luallen  
Auditor of Public Accounts





**LIST OF ABBREVIATIONS/ACRONYMS**

CAFR	Comprehensive Annual Financial Report
FY	Fiscal Year
JCL	Job Control Language
KRS	Kentucky Revised Statutes
N/A	Not Applicable
PERS	Department of Personnel
UPPS	Uniform Payroll and Personnel System

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

<b>Fiscal Year</b>	<b>Finding Number</b>	<b>Findings</b>	<b>CFDA Number</b>	<b>Questioned Costs</b>	<b>Comments</b>
<b><u>Reportable Conditions</u></b>					
<b><i>(1) Audit findings that have been fully corrected:</i></b>					
FY 02	02-PERS – 1	The Personnel Cabinet Should Provide Adequate Logical Security Controls For Access To The Unified Personnel And Payroll System	N/A	\$0	Resolved during FY 03.  Non-Personnel employees require access to the UPPS datasets at varying time. However, they no longer have access to Production libraries, data files, and JCL. In addition, the UPPS Security Manual was finalized and approved.
FY 01	01-PERS-17	The Personnel Cabinet Should Improve Security Controls For Uniform Payroll And Personnel System Logical Access	N/A	\$0	Resolved during FY 03.
FY 98	98-PERS-9	The Personnel Cabinet Should Implement Adequate Logical Access Security For The Unified Personnel And Payroll System	N/A	\$0	Resolved during FY 03.

***(2) Audit findings not corrected or partially corrected:***

There were no findings for this section.

***(3) Corrective action taken is significantly different from corrective action previously reported:***

There were no findings for this section.

***(4) Audit finding is no longer valid or does not warrant further action:***

There were no findings for this section.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

<b>Fiscal Year</b>	<b>Finding Number</b>	<b>Findings</b>	<b>CFDA Number</b>	<b>Questioned Costs</b>	<b>Comments</b>
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**Material Weaknesses**

***(1) Audit findings that have been fully corrected:***

There were no findings for this section.

***(2) Audit findings not corrected or partially corrected:***

There were no findings for this section.

***(3) Corrective action taken is significantly different from corrective action previously reported:***

There were no findings for this section.

***(4) Audit finding is no longer valid or does not warrant further action:***

There were no findings for this section.

**Other Matters**

***(1) Audit findings that have been fully corrected:***

There were no findings for this section.

***(2) Audit findings not corrected or partially corrected:***

There were no findings for this section.

***(3) Corrective action taken is significantly different from corrective action previously reported:***

There were no findings for this section.

***(4) Audit finding is no longer valid or does not warrant further action:***

There were no findings for this section.

